

Company number
12780333
Registered charity number
1195231

KURD ASSOCIATION OF DERBY (K.A.O.D) LTD
TRUSTEE'S ANNUAL REPORTS AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 July 2025

KURD ASSOCIATION OF DERBY (K.A.O.D) LTD
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KURD ASSOCIATION OF DERBY (K.A.O.D) LTD
Company Information

Directors/trustees

Taha Mustafa (Chairman)
Abubaker Kedir Rassol
Jaza Morawati
Hemen Salam

Independent Examiner

Morgan Menzies Ltd
Certified Public Accountants
Parkway 5
Second Floor, Suite 11
Princess Road
Manchester
M14 7HR

Registered office

35 Pear Tree Road
Derby
DE23 6PZ

Registered number

12780333

KURD ASSOCIATION OF DERBY (K.A.O.D) LTD**Registered number: 12780333****Trustees's Report**

The Trustees have pleasure in presenting their report and the unaudited financial statements for the year ended 31st July 2025. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charities constitution, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland published (FRS 102) (effective 1 January 2019).

Reference and administrative Information**Charity Name: KURD ASSOCIATION OF DERBY (K.A.O.D) LTD****Charity Registration Number: 1195231****Structure, Governance and management**

The charity is controlled by its governing document, a deed of trust, and constitutes a company limited by guarantee, as defined by the Companies Act 2006.

Trustees

The following persons served as trustees/directors during the year:

Taha Mustafa (Chairman)

Jaza Morawati

Abubaker Kedir Rassol

Hemen Salam

Key Management Personnel

Jaza Morawati

Principal Office

35 Pear Tree Road, Derby,
DE23 6PZ

Financial review

The accounts comply with current statutory requirements of the Charities Act 2011. The trustees have reviewed the accounts and confirm they are an accurate reflection of our financial status. The charity received income totalling £187,986 (2024 : £251,907) with total expenditure on charitable activities of £6,104 (2024: £13,619) and administrative expenditure of £24,190 (2024: 34, 550). This resulted a net surplus for the year £157,692 (2024: £203,738)

Investment powers and policy

Aside from retaining a prudent amount in reserves, most of the charity's funds are to be spent in the short term so there are few funds for any long-term investment.

KURD ASSOCIATION OF DERBY (K.A.O.D) LTD

Registered number: 12780333

Trustees's Report

Reserves policy and going concern

The cash balance held in reserves at 31st July 2025 is £22,856 (2024: £8,034) which is a unrestricted, no restricted funds was held as at 31st July 2025. The trustee aims to build free reserves in unrestricted funds at a level which equates to approximately three months of unrestricted charitable expenditure. The charity's main source of income is donations. The trustees consider that it is appropriate to prepare the accounts on a going concern basis, consequently, the accounts do not include any adjustments that would be necessary if these sources of income should cease.

Statement of Risk Management

The trustees have assessed the risks to which the charity may be exposed with reference to those relating to the operations and finances of the charity. Systems are in place to ensure that all risks are recorded for subsequent monitoring and review. In the meantime, the trustee's remain satisfied that all insurable risks have been identified and adequately dealt with and that the charities exposure to other risks is kept at a minimum by good working practice by the trustees and volunteers.

Plans for Future Periods

KURD ASSOCIATION OF DERBY (K.A.O.D) LTD the charity plans to complete the ongoing improvements and development of its building. Once these works are finished, the premises will be brought into active operational use as a dedicated mosque and community hub. This project will significantly expand our capacity, provide modern prayer and educational facilities, and allow us to run enhanced charitable activities and services for our beneficiaries..

Appointment of Charity Trustees

The constitution states apart from the first charity trustees, every trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees.

Trustee Induction and Training

All trustees receive an induction into the organisation including an induction handbook.

KURD ASSOCIATION OF DERBY (K.A.O.D) LTD**Registered number: 12780333****Trustees's Report**

Trustees responsibilities in relation to the financial statements: The charity trustees are responsible for preparing a trustees` report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice.)

Law applicable to charities in England and Wales requires the Trustees to prepare accounts for each financial year, which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing accounts giving a fair and true view, the trustees should follow best practice and:

- Select suitable accounting policies and apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the accounts;
- Prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the accounts comply with The Charities Act 2011 and the applicable Charities (Accounts and Reports) Regulations. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the board on 20 May 2026 and signed on its behalf.

Taha Mustafa
Trustee / Director

KURD ASSOCIATION OF DERBY (K.A.O.D) LTD
Statement of financial activities
for the year ended 31 July 2025

	Notes	2025		2024	
		£		£	
		Restricted	Unrestricted	Restricted	Unrestricted
Donations income	6	-	187,986	-	251,907
Expenditure on:					
Charitable activities costs	6	-	(6,104)	-	(13,619)
Other supporting costs	6	-	(24,190)	-	(34,550)
Net income / (expenditure)	6	-	<u>157,692</u>	-	<u>203,738</u>
Funds brought forward	6	-	532,735	-	328,997
Funds carried forward	6	-	690,427	-	532,735

KURD ASSOCIATION OF DERBY (K.A.O.D) LTD
Registered number: 12780333
Statement of financial position
as at 31 July 2025

	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	3	661,068	512,891
Current assets			
Debtors	4	14,096	11,810
Cash at bank and in hand		22,856	8,034
		36,952	19,844
Creditors: amounts falling due within one year	5	(7,593)	-
Net current assets		29,359	19,844
Net assets		690,427	532,735
Accumulated funds	5		
Unrestricted funds		690,427	532,735
Total funds		690,427	532,735
Average no of employees		Number 4	Number 3

The directors/ trustees are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Jaza Morawati
Director

Approved by the board on 20 May 2026

KURD ASSOCIATION OF DERBY (K.A.O.D) LTD
Notes to the Accounts
for the year ended 31 July 2025

1 Accounting policies

Basis of preparation

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102. The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Fund's structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects.

Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Grants which relate to a specific period are deferred.

Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal obligation or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

All expenditure other than that capitalised has been reflected in the income and expenditure account on an accrual's basis including support costs and governance costs which are allocated or apportioned to the applicable expenditure headings

Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

KURD ASSOCIATION OF DERBY (K.A.O.D) LTD
Notes to the Accounts
for the year ended 31 July 2025

Allocation of support and governance costs

Governance costs comprise all costs including the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs. Support costs have been allocated between governance costs and other support costs.

Cost of raising funds

There were no costs associated with raising funds for the year.

Charitable activities

Costs of charitable activities includes governance costs and support costs

Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise.

Pensions

The charity does not currently operate a pension scheme as it currently has no paid employees.

Contingent liabilities

A contingent liability is defined and disclosed for those grants resulting from:

A possible obligation which will only be confirmed by the occurrence of one or more uncertain future events not wholly within the trustees' control.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Freehold buildings	over 50 years
Leasehold land and buildings	over the lease term
Plant and machinery	20 % reducing balance
Fixtures, fittings, tools and equipment	20 % reducing balance

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

KURD ASSOCIATION OF DERBY (K.A.O.D) LTD
Notes to the Accounts
for the year ended 31 July 2025

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

Provisions

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

2 Employees

	2025 Number	2024 Number
Average number of persons employed by the company	<u>4</u>	<u>4</u>

3 Tangible fixed assets

	Land and buildings £	Plant and machinery £	Total £
Cost			
At 1 August 2024	512,891	-	512,891
Additions	<u>141,764</u>	<u>8,016</u>	<u>149,780</u>
At 31 July 2025	<u>654,655</u>	<u>8,016</u>	<u>662,671</u>
Depreciation			
Charge for the year	<u>-</u>	<u>1,603</u>	<u>1,603</u>
At 31 July 2025	<u>-</u>	<u>1,603</u>	<u>1,603</u>
Net book value			
At 31 July 2025	<u>654,655</u>	<u>6,413</u>	<u>661,068</u>
At 31 July 2024	<u>512,891</u>	<u>-</u>	<u>512,891</u>

KURD ASSOCIATION OF DERBY (K.A.O.D) LTD
Notes to the Accounts
for the year ended 31 July 2025

4 Debtors	2025 £	2024 £
Other debtors	<u>14,096</u>	<u>11,810</u>

5 Creditors: amounts falling due within one year	2025 £	2024 £
Other creditors	<u>7,593</u>	<u>-</u>

6 Accumulated funds

	Unrestricted funds	Restricted funds	Total
At 1 August 2023	328,997	-	328,997
Net income	203,738	-	203,738
At 31 July 2024	<u>532,735</u>	<u>-</u>	<u>532,735</u>
At 1 August 2024	532,735	-	532,735
Net income	157,692	-	157,692
At 31 July 2025	<u>690,427</u>	<u>-</u>	<u>690,427</u>
Movements in funds for the year	Balance at 01.08.2024	Movements in funds	Balance at 31.07.2025
Unrestricted funds	<u>532,735</u>	<u>157,692</u>	<u>690,427</u>
	Incoming resources	Resources expensed	Movements in funds
Unrestricted funds	<u>187,986</u>	<u>(30,294)</u>	<u>157,692</u>

KURD ASSOCIATION OF DERBY (K.A.O.D) LTD
Notes to the Accounts
for the year ended 31 July 2025

Movements in funds for comperative year	Balance at 01.08.2023	Movements in funds	Balance at 31.07.2024
Unrestricted funds	<u>328,997</u>	<u>203,738</u>	<u>532,735</u>
	Incoming resources	Resources expensesd	Movements in funds
Unrestricted funds	<u>251,907</u>	<u>(48,169)</u>	<u>203,738</u>

KURD ASSOCIATION OF DERBY (K.A.O.D) LTD
Notes to the Accounts
for the year ended 31 July 2025

6 Analysis of income and expenditure	2025		2024	
	£	£	£	£
Income	Restricted	Unrestricted	Restricted	Unrestricted
Donations income	-	187,986	-	251,907
Expenditure on charitable activities				
Funeral services	-	6,104	-	13,619
Other supporting costs				
Employee costs:				
Travel and subsistence	-	328	-	52
	-	328	-	52
Premises costs:				
Light and heat	-	11,035	-	9,485
Cleaning	-	1,411	-	2,073
	-	12,446	-	11,558
General administrative expenses:				
Telephone and fax	-	480	-	596
Stationery and printing	-	607	-	-
Bank charges	-	159	-	114
Equipment expensed	-	1,271	-	1,440
Equipment hire	-	-	-	7,321
Repairs and maintenance	-	3,788	-	1,885
Depreciation	-	1,603	-	-
Sundry expenses	-	-	-	12
	-	7,908	-	11,368
Legal and professional costs:				
Accountancy fees	-	750	-	750
Other legal and professional	-	2,758	-	10,822
	-	3,508	-	11,572
	-	24,190	-	34,550

7 Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind. None of the trustees have been paid any remuneration or other benefits.